

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

SIGNATURE APPAREL GROUP LLC,

Debtor.

Chapter 11

Case No. 09-15378 (JMP)

**AFFIDAVIT OF DISINTERESTEDNESS  
OF ACCOUNTANTS FOR THE OFFICIAL  
COMMITTEE OF UNSECURED CREDITORS**

Robert C. Meier, of full age, being duly sworn deposes and says:

1. I am a Certified Public Accountant, licensed under the laws of the State of New York and New Jersey, and am presently a partner with the accounting firm of Friedman LLP, (“Friedman” or the “Firm”), maintaining an office at 1700 Broadway, New York, New York 10019. As such, I have direct knowledge of the facts contained in this Affidavit and I am authorized to make this Affidavit on behalf of Friedman.

2. To the best of my knowledge, Friedman is a “disinterested person” within the meaning of 11 U.S.C. §1103(b). It has no business, professional or other connection with the Debtor herein or with its attorneys, and does not represent, nor will it represent, any interest adverse to the estate in the matter in which it is to be engaged.

3. The Firm is not employed or connected with the Debtor and represents no interest adverse to the Debtor, the estate or the creditors thereof.

4. Friedman currently performs audit and tax services for Hahn Hassen LLP, the attorneys for the secured creditor CIT Group/Commercial Services.

5. The Firm has been asked to act as accountants for the Official Committee of Unsecured Creditors (the “Committee”), which services consist of those detailed in the Application for an Order Authorizing the Retention of Accountants to the Committee of Unsecured Creditors.

6. Friedman will be rendering services on a hourly basis. The customary hourly rates of Friedman professionals by staff level are as follows:

Partners	\$500/hr.
Principals	\$375/hr.
Managers	\$325/hr.
Staff	\$130 - \$275/hr.

Expenses for actual costs incurred (including copying, telephone, travel, faxes, etc.) will be charged in accordance with the applicable Rules and Guidelines of this Court. Friedman's billing rates may change from time to time in accordance with its established billing practices and procedure.

7. My hourly rate is \$500 and I will be the primary individual assigned to this matter.

8. I am aware that the services rendered by the Firm will be compensated only as authorized by further order of this Court following the making of a proper application therefor.

9. No agreement exists, nor will any be made, to share any compensation received by the Firm for the services it renders to the Committee with any other person or firm.

I hereby certify that the forgoing factual statements made by me are true. I am aware that if any of the foregoing factual statements made by me are willfully false, I am subject to punishment.

/s/ Robert C. Meier

Robert C. Meier, CPA, CVA, CFF  
Partner, Forensic Accounting Services  
Friedman LLP

Subscribed and sworn to before me  
this 17th day of December 2009

/s/ Alan Goldenberg

Notary Public

Alan Goldenberg  
Notary Public-State of New York  
No. 02GO6160714  
Qualified in Bronx County  
My Commission Expires February 12, 2011